

**IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
v.	)	
	)	Case No. 1:01-cv-541
BUFORD F. HOUCK, <i>et al.</i> ,	)	
	)	Barrett, J.
Defendants.	)	Black, M.J.
	)	

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**UNITED STATES' MOTION FOR ORDER OF DISTRIBUTION**

The United States, by its undersigned counsel, pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), requests an Order of this Court distributing the proceeds of the sale of the real property at 1739 Kevin Street, Ironton, Ohio 45638 ("subject property"), and in support of this motion, states as follows:

1. On October 3, 2005, this Court ordered the foreclosure of the federal tax liens against the subject property, and ordered the subject property to be sold by an officer of this Court, free and clear of any rights, titles, claims or interests of any of the parties to this action. On August 24, 2006, the Court entered an Order of Sale, which ordered the IRS Property, Appraisal and Liquidation Specialist ("IRS PALS"), to take possession of, and to arrange for the sale of the subject property. By order dated July 9, 2007, this Court confirmed the sale of the subject property to Stella E. Estes, for the sum of \$67,500.00. The Clerk of Court currently is holding the sum of \$67,500.00, that was paid by Ms. Estes.

2. Seller's closing costs are expected to total \$4,532.04, payable to the "United States Department of Treasury" for advertising, utilities, lawn care and a locksmith, as set forth on the affidavit of Keith Thomas, IRS PALS attached as Government Exhibit 1. Paragraph 2 of

the Amended Order of Sale provided that the IRS PALS was to be compensated from the sale proceeds for any reasonable and necessary expenditures to protect and preserve the value of the Property that were first approved by the United States.

3. Local county real estate taxes in the amount of \$999.34 are currently due to the Lawrence County Treasurer with respect to the subject property. Therefore, the sum of \$999.34 should be paid to the Lawrence County Treasurer.

4. The state income tax liens of the State of Ohio Department of Taxation against the defendant Buford F. Houck which were recorded on February 23, 1988, February 8, 1991, and June 15, 1994 with the Lawrence County Court of Common Pleas, are the first liens on the subject property, and as of July 20, 2007, the State of Ohio Department of Taxation will be owed a total of \$19,005.00, with respect to those liens, as set forth in Stipulation and Consent Order as to Lien Priority and Government Exhibit 1. Accordingly, the State of Ohio Department of Taxation should be paid the sum of \$19,005.00, from the sale proceeds.

5. The remaining sale proceeds, after the payment of closing costs, local county real estate taxes and the state income tax liens described in paragraph 4, above, should be distributed to the United States, for application to the unpaid income tax liabilities of Buford Houck. Accordingly, the remaining sale proceeds should be paid to the United States Department of Treasury.

WHEREFORE, the United States requests an order of this Court distributing the proceeds of the sale of the real property at 1739 Kevin Street, Ironton, Ohio, in the form associated with this motion.

Respectfully submitted,

GREGORY G. LOCKHART  
United States Attorney

/s/Elizabeth Lan Davis

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing United States' Motion for Order of Distribution, and proposed Order Distributing Proceeds of Judicial Sale has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 18th day of July, 2007:

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Stephen D. Burcham  
Lawrence County Treasurer  
111 South 4<sup>th</sup> Street  
Ironton, Ohio 45638

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